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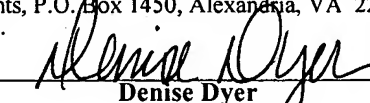
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EXAMINER: Lakshmi Channavajjala
APPLICANT: Chen, et al.
SERIAL NO.: 10/074,687
FILED: 02/11/2002
CONFRM. NO.: 9747
FOR: PHARMACEUTICAL FORMULATIONS
AND SYSTEMS FOR IMPROVED
ABSORPTION AND MULTISTAGE
RELEASE OF ACTIVE AGENTS

**REVOCATION OF POWER OF
ATTORNEY WITH NEW POWER OF
ATTORNEY AND CHANGE OF
CORRESPONDENCE ADDRESS**

**CERTIFICATE OF MAILING
UNDER 37 C.F.R. § 1.8**

DATE OF DEPOSIT: 2/6/04

I hereby certify that this paper or fee (along with any paper or fee referred to as being attached or enclosed) is being deposited with the United States Postal Service with sufficient postage as first class mail on the date indicated above and is addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Denise Dyer

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir/Madam:

The undersigned, Mahesh V. Patel, Ph.D., at Lipocine, Inc., hereby appoints as his attorneys and/or patent agents the law firm of THORPE NORTH & WESTERN, LLP, having a business address of 8180 South 700 East, Suite 200, Sandy, Utah 84070, and VAUGHN W. NORTH, Registration No. 27,930; M. WAYNE WESTERN, Registration No. 22,788; CLIFTON W. THOMPSON, Registration No. 36,947; GARRON M. HOBSON, Registration No. 41,073; PETER M. DE JONGE, Registration No. 47,521; WEILI CHENG, Registration No. 44,609; DAVID R. MCKINNEY, Registration No. 42,868; STEVE M. PERRY, Registration No. 45,357; GARY P. OAKESON, Registration No. 44,266; DAVID W. OSBORNE, Registration No. 44,989; DAVID L. STOTT, Registration No. 43,937; JASON R. JONES, Registration No. 51,008; ERIK S. ERICKSEN, Registration No. 48,954; and JOHN OGILVIE, Registration No. 37,987; all with full power of substitution and revocation, to prosecute applications and to transact all business in the Patent and Trademark Office connected with regard to the above-referenced patent application.

All correspondence concerning this application should be directed to:

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All previous powers of attorney with regard to these matters are hereby revoked.

Dated this 10th day of February 2004 at Salt lake city, UT (City, State).

By



Mahesh V. Patel, Ph.D.
Lipocine, Inc.